

**141.449 Designation of income tax refund to Kentucky CASA network fund.**

- (1) Effective for taxable years beginning on or after January 1, 2019, any taxpayer required to file a return under KRS 141.180 who is entitled to an income tax refund and who desires to contribute to the Kentucky CASA network fund created by KRS 620.512 may designate an amount, not to exceed the amount of the refund, to be paid to the fund. A designation made under this section shall not affect the income tax liability of the taxpayer, but it shall reduce the income tax refund by the amount designated.
- (2) The tax refund designation authorized by this section shall be printed on the face of the Kentucky individual income tax form.
- (3) The instructions accompanying the individual income tax return shall include a description of the Kentucky CASA network fund and the purposes for which the funds from the income tax checkoff may be used.
- (4) The department shall, by July 1, 2020, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the Kentucky CASA network fund created by KRS 620.512.

**Effective:** July 14, 2018

**History:** Created 2018 Ky. Acts ch. 62, sec. 1, effective July 14, 2018.